

Example 3 2002 (As if Nonresident)	Total Taxable Income	California Taxable Income
Nevada Business	\$1,000	
California Business	(3,000)	(\$3,000)
Total	(\$2,000)	(\$3,000)
	X 60%	X 60%
Net Operating Loss, 2002	(\$1,200)	(\$1,800)
Prior Year NOL Carryover	(2,000)	
NOL Carryover to 2003	(\$3,200)	(\$1,800)

Example 3 2003 Nonresident	Total Taxable Income	California Taxable Income
Nevada Business	\$5,000	
California Business	4,000	\$4,000
Total	\$9,000	\$4,000
NOL Carryover from 2002	(3,200)	(1,800)
Total	\$5,800	\$2,200